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Date: April 8, 2008 Name: Tadashi Horie

Signature: 

Atty. Ref. No.: 7985/7

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

M. Goda

Serial No.: 10/783,521

Filing Date: February 20, 2004

For: Method for Making a 3D  
Embroidery

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) Examiner: J. Ward

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) Group Art Unit No.: 1791

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) Confirmation No. 7165  
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**RESPONSE TO OFFICE ACTION**

Mail Stop: Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the Office Action mailed October 9, 2007, Applicant respectfully requests reconsideration in light of the following Remarks.

The listing of claims begins on page 2 of this communication.

Remarks begin on page 4 of this communication.